

GOVERNMENT OF WEST BENGAL
IRRIGATION AND WATERWAYS DEPARTMENT
JALASAMPAD BHABAN, SALT LAKE
KOLKATA – 700091

Order No. 01/CTU

Date : 12.11.2025

ORDER

1. M/s. Abdul Matin, a registered partnership firm, participated in a tender process initiated by the Irrigation and Waterways Department, Government of West Bengal for commissioning “Anti-Erosion work to the right bank of River Padma at AOR of BOP Atrosia and Renu for a total length of 1830.00 m in Block & P.S. Lalgola, District – Murshidabad” (in short, the “said works”).
2. The Notice Inviting Tender (NIT) bearing No. WBIW/CTU/CE(N)/e-NIT-10(e)/2025-26 was published by the Irrigation and Waterways Department, Government of West Bengal on July 12, 2025. M/s. Abdul Matin (hereinafter also referred to as the “bidder”) suppressed material facts and particulars in the bid documents for the purpose of being selected in the tender process initiated by the Irrigation and Waterways Department. As a result, pursuant to an order dated September 16, 2025 the bidder was debarred for a period of six months on and from September 16, 2025 and was even directed to deposit a sum of Rs. 50,00,000/-. The said order was passed in terms of Clause 11.G.a of the tender conditions of e-NIT.
3. The bidder challenged the order dated September 16, 2025 by filing a writ petition before the Hon’ble High Court at Calcutta being W.P.A. No. 23810 of 2025. The writ petition was heard and disposed of by the Hon’ble High Court at Calcutta pursuant to an order dated October 9, 2025, in terms whereof, the order debarring the bidder and the direction to make payment of a sum of Rs. 50,00, 000/- on September 16, 2025 was set aside. In terms of the order dated October 9, 2025 the Irrigation and Waterways Department, Government of West Bengal was entitled to pass an appropriate order after affording an adequate opportunity of hearing to the bidder, strictly in accordance with law.
4. In terms of the order dated October 9, 2025 passed by the Hon’ble High Court at Calcutta a hearing notice dated 13.10.25 was sent and the bidder was provided on opportunity of hearing on October 29, 2025 at the chamber of the Chief Engineer(D&R) at 2nd floor Jalasampad Bhawan, Salt Lake, Kolkata-700091. Apart from considering the submissions made by the bidder on October 29, 2025 the statements made in the representation dated October 27, 2025 have also been taken into consideration.
5. The bidder suppressed material facts and documents at the time of submission of its bid in the tender process initiated by the Irrigation and Waterways Department,

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Government of West Bengal. In terms of Clause 7.V(b) of the tender terms the bidder was required to indicate whether Average Annual Turnover from its business of any three financial years within the zone of immediately preceding five financial years as stated in Clause 4.2 B(IV) of the tender terms was at least 30% of the amount put to tender of the work that the bidder intends to participate.

6. In the present case, it would appear from the tender documents that the amount put to tender aggregated to a sum of Rs.75,46,65,973/-. In order to establish the eligibility, the bidder was required to provide the Average Annual Turnover in terms of Clause 7.V.(b) of the tender conditions of e-NIT. In the present case, though the bidder provided the Average Annual Turnover, however, the average annual turnover of the bidder was submitted including the GST component. Average Annual Turnover also referred to as Aggregate Turnover excludes central tax, sales tax, union territory tax, integrated tax and cess. Average Annual Turnover according to the Guidance Note on Tax Audit under Section 44 AB of the Income Tax Act, 1961, could not have included the GST component. "Turnover" would signify the aggregate amount for which sales are effected or services rendered by an enterprise. If GST or any other tax is included and/or calculated in the sale price, no adjustment in respect thereof should be made for considering the quantum of turnover. Trade discounts can be deducted from sales but not the commission allowed to third parties. If, however, GST or any other indirect tax recovered are credited separately to GST or other tax account (being separate accounts) and payments to the authority are debited in the same account they would not be included in the turnover. However, sales of scrap shown separately under the heading 'miscellaneous income' will have to be included in turnover.
7. Thus, from the above, there cannot be any iota of doubt that the turnover for a business enterprise cannot, in any manner whatsoever, include the GST component.
8. In fact, during the tender process and during the course of submission of the requisite forms related to financial criteria, the bidder submitted FORM 3CD. Despite there being a specific provision in such form which mandated the bidder to state whether sales tax, Goods and Service Tax, Customs Duty, Excise Duty or any other indirect tax, levy, cess was passed to the Profit and Loss account, the same was not indicated by the bidder. In fact, the bidder clandestinely and only in order to suppress relevant information only disclosed the quantum of Professional Tax that the bidder incurred. That apart, despite there being a specific provision for providing details regarding turnover, gross profit of the previous preceding years relevant information was not shared. The aforesaid information was purposefully concealed by the bidder only to show that the bidder has a higher turnover. Moreover, the GST component in the Average Annual Turnover, was included, only for showing an enhanced amount of turnover.

9. In those circumstances, it would be evident from the above that the bidder has not provided the required information. The bidder concealed and/or suppressed relevant information. Suppression of relevant information and even concealment of material facts resulted in a first degree offence in terms of Clause 11 (d) (i) of the tender conditions of e-NIT. As a result, the bidder is debarred for a period of six months from the date of passing this order. However, since the Earnest Money has already been refunded to him due to cancellation of the above-mentioned NIT, the issue of forfeiture of Earnest Money has not been insisted at this stage.
10. The grounds mentioned by the bidder in the representation dated October 27, 2025 are untenable. The issue regarding, the Complaint, if any, made by a third party against the bidder and order passed is not relevant. The bidder has been debarred on the basis that a first-degree offence has been committed as per the tender conditions. The bidder has not been debarred on account of a complaint lodged, but for the reasons mentioned in the foregoing paragraphs of this order.
11. Income Tax Department accepting the Balance Sheet of the bidder wherein, according to the bidder, GST component has been included in the turnover will not have any bearing on the decision taken by the Irrigation and Waterways Department. It has already been discussed in the previous paragraphs of this order that Average Annual Turn Over and/or Aggregate Turnover cannot include any Sales Tax, Central Tax, Union Territory Tax, Integrated Tax and Cess.

The case is accordingly disposed of in terms of the order of Hon'ble Calcutta High Court as stated above.

All concerned are being informed accordingly.

Chief Engineer (D & R) & Chairman CTU
Irrigation and Waterways Directorate
Government of West Bengal

Memo No CTU/C/563

Date: 12.11.2025

Copy forwarded for information to the M/S Abdul Matin, 13/1 Old Police Line Road, Gora Bazar, P.O. Berhampore, Murshidabad-742101.


Chief Engineer (D & R) & Chairman CTU
Irrigation and Waterways Directorate
Government of West Bengal

Memo No CTU/C/563/1(2)

Date: 12.11.2025

Copy forwarded for kind information to the

1. PPS to Additional Chief Secretary for kind appraisal to the Additional Chief wan, Salt Lake, Kolkata- 700091. Secretary, Government of West Bengal, Irrigation & Waterways Department, Jalasampad Bhawan, Kolkata- 700091.
2. P.A. to Secretary, for kind appraisal to the Secretary, Government of West Bengal, Irrigation & Waterways Department, Jalasampad Bhawan, Salt Lake, Kolkata- 700091.



Chief Engineer (D & R) & Chairman CTU
Irrigation and Waterways Directorate
Government of West Bengal

Memo No CTU/C/563/2/(2)

Date: 12.11.2025

Copy forwarded for information to the

1. Superintending Engineer, Central tender Unit, Irrigation & Waterways Directorate, Jalasampad Bhawan, Salt Lake, Kolkata- 700091.
2. Executive Engineer, D V C Study Cell, Irrigation & Waterways Directorate, Jalasampad Bhawan, Salt Lake, Kolkata- 700091. He is hereby instructed for uploading the enclosed Order in the Departmental Portal.


Chief Engineer (D & R) & Chairman CTU
Irrigation and Waterways Directorate
Government of West Bengal